



**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

March 27, 2019

Jeremy Barr  
DEPT MR 70618  
411A Highland Ave.  
Somerville, MA 02144-2516

Dear Mr. Barr:

This is a final response to your Freedom of Information Act (FOIA) request dated March 18, 2019, that we received on March 22, 2019.

You asked for all emailed communications sent by members of the public and all logs of phone calls made by members of the public from March 1, 2019 to the present day that include the term "Media Matters" or "Media Matters for America" or "MFA" or "Angelo Carusone."

The scope of your request extends to documents, to the extent that any exist, that consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law.

Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26.

The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Because of the foregoing, we are closing your request as incomplete with no further action.

You may contact our FOIA Public Liaison, Herbert Ottenbreit, to discuss your request at:

300 North Los Angeles St., 3<sup>rd</sup> Fl., MS 4515  
Los Angeles, CA 90012-3308  
(213) 372-4599

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues, you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's Office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road--OGIS  
College Park, MD 20740-6001  
202-741-5770  
877-684-6448  
ogis@nara.gov  
ogis.archives.gov

If you have any questions, please call Tax Law Specialist Lauri Takeguchi, ID # 1000682891, at 408-283-1465, or write to: Internal Revenue Service, Centralized Processing Unit, P.O. Box 621506, Stop 211, Atlanta, GA 30362-3006. Please refer to case number F19081-0017.

Sincerely,



Herbert Ottenbreit  
Acting Disclosure Manager  
Disclosure Office 14